

**EXHIBIT A**

Professional services rendered: August 2008: **IRS Audit issue – preparation of materials for Appeals (100 page presentation) plus preparation for and attendance at appeals meeting.**

Professional services rendered August 2008 – Tax Audit Issue

08/05/08	G.N. Kidder	Phone call with Mark Silverman and Don Leatherman to discuss SRLY issue and legislative history research.	2.30
08/05/08	K. Sieverding	Analyze tax treatment of specified liability losses; review legislative history of section 172(f).	5.30
08/05/08	M.D. Lerner	Call with Appeals Office and follow-up.	0.30
08/05/08	M.D. Lerner	Call with client on appeals.	0.30
08/05/08	M.J. Silverman	Calls with Mr. Leatherman and Mr. Kidder re issues.	2.30
08/05/08	M.J. Silverman	Call with client.	0.30
08/06/08	G.N. Kidder	Discuss legislative history of specified liability losses with Keith Sieverding.	0.50
08/06/08	K. Sieverding	Discuss legislative history of section 172(f) with Mr. Kidder.	0.50
08/06/08	K. Sieverding	Analyze tax treatment of specified liability losses.	3.50
08/07/08	K. Sieverding	Analyze tax treatment of specified liability losses and legislative history of section 172(f).	2.30
08/08/08	G.N. Kidder	Draft additional powerpoint slides re: legislative history and application of Exam Team position to year of 82-152 group continuation transaction.	2.40
08/08/08	M.J. Silverman	Review new Power Point Presentation slides.	1.00
08/10/08	M.J. Silverman	Review and revise Power Point Presentation.	1.00
08/11/08	M.J. Silverman	Review SRLY revised Power Point Presentation.	0.60
08/11/08	M.J. Silverman	Discuss Powerpoint with Mr. Kidder.	0.40
08/12/08	G.N. Kidder	Discuss Lonely Parent presentation with Mark Silverman.	0.40
08/12/08	G.N. Kidder	Revise presentation to incorporate comments from Mark Silverman and Matt Lerner.	1.40
08/12/08	M.D. Lerner	Edit slides re purpose for SLL rules.	0.50
08/12/08	M.D. Lerner	Discuss plans for Newark presentation.	0.20
08/12/08	M.J. Silverman	Review revised Power Point slides to prepare for appeals.	1.50
08/13/08	M.D. Lerner	Edit power point.	2.00
08/13/08	M.J. Silverman	Prepare for appeals meeting.	4.00
08/14/08	G.N. Kidder	Phone calls with Mark Silverman to discuss powerpoint slides and oral presentation to IRS appeals.	1.30

08/14/08	M.D. Lerner	Call with Appeals re upcoming meeting and email re same.	0.90
08/14/08	M.J. Silverman	Prepare for appeals conference.	3.70
08/14/08	M.J. Silverman	Telephone call with Gregg Kidder re presentation.	1.30
08/15/08	A.E. Moran	Work on bills from June 2008.	1.80
08/15/08	G.N. Kidder	Review United Dominion Industries Supreme Court case re: product liability losses and draft bulletpoints for introduction to powerpoint presentation and discussion of section 172(f) 10-year carryback legislative history.	1.50
08/15/08	M.J. Silverman	Prepare for appeals meeting; review Power Point Presentation.	2.00
08/16/08	M.J. Silverman	Prepare for appeals; read documents; review Power Point Presentation.	4.00
08/17/08	M.D. Lerner	Prepare comments for Appeals.	0.50
08/17/08	M.J. Silverman	Prepare for appeals.	2.00
08/18/08	G.N. Kidder	Meeting with Carol Finke, Mark Silverman, Matt Lerner, and Bryan Collings to prepare for Appeals conference.	4.50
<b>08/18/08</b>	<b>G.N. Kidder</b>	<b>Travel to Newark, New Jersey for IRS appeals conference (half-time billed).</b>	<b>1.50</b>
08/18/08	M.D. Lerner	Meet with client and Bryan Collins to prepare for conference.	4.50
<b>08/18/08</b>	<b>M.D. Lerner</b>	<b>Travel to Appeals Conference (half-time billed).</b>	<b>1.20</b>
08/18/08	M.D. Lerner	Preparation for conference.	2.90
08/18/08	M.J. Silverman	Meet with client, counsel and consultants re Appeals conference.	4.50
08/18/08	M.J. Silverman	Prepare for Appeals conference.	1.50
<b>08/18/08</b>	<b>M.J. Silverman</b>	<b>Travel to Appeals conference (half-time billed).</b>	<b>2.00</b>
<b>08/19/08</b>	<b>G.N. Kidder</b>	<b>Travel back from IRS Appeals conference in Newark, New Jersey (half-time billed).</b>	<b>1.50</b>
08/19/08	G.N. Kidder	Attend IRS appeals conference re: SRLY issue.	6.50
08/19/08	M.D. Lerner	Attend pre-meeting and Appeals conference.	6.80
<b>08/19/08</b>	<b>M.D. Lerner</b>	<b>Travel from Appeals conference (half-time billed).</b>	<b>1.30</b>
08/19/08	M.J. Silverman	Prepare for and attend Appeals meeting.	6.00
<b>08/19/08</b>	<b>M.J. Silverman</b>	<b>Return to DC (half-time billed).</b>	<b>2.00</b>
08/25/08	A.E. Moran	Work on bills for April-June; email R. Jordan on followup.	1.60
08/27/08	A.E. Moran	Work on bills for April-June.	1.50
08/29/08	A.E. Moran	Work on bills for June 2008.	2.10

Name	Hours	Rate	Value
M.J. Silverman	40.10	895.00	35,889.50
M.D. Lerner	21.40	700.00	14,980.00
A.E. Moran	7.00	570.00	3,990.00
G.N. Kidder	23.80	470.00	11,186.00
K. Sieverding	11.60	425.00	4,930.00
Total	103.90		70,975.50

Total Fees	\$70,975.50
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## Disbursements:

	Color Copies	119.50
	Overnight Messenger	9.91
	Duplicating	15.90
	Duplicating Supplies	21.00
	Facsimile	4.00
	Long Distance Telephone	11.17
08/25/08	Hotel - MARK J. SILVERMAN-Travel to Newark, NJ on 08/18/08 - 08/19/08 re Client Meeting: Grace (tips included)	345.86
08/25/08	Train Fare - MARK J. SILVERMAN-Travel to Newark, NJ on 08/18/08 - 08/19/08 re Client Meeting: Grace (change fee)	21.00
08/25/08	Train Fare - MARK J. SILVERMAN- Travel to Newark, NJ on 08/01/08 re Client Meeting: race (fee included)	460.00
08/25/08	Travel - MARK J. SILVERMAN-Travel to Newark, NJ on 08/18/08 - 08/19/08 re Client Meeting: Grace (subway)	4.00
08/25/08	Meals While on Travel - MARK J. SILVERMAN-Travel to Newark, NJ on 08/18/08 - 08/19/08 re Client Meeting: Grace	124.95

Total Disbursements	<u>\$1,137.29</u>
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**Tax Reorganization Issue:**

Professional services rendered through: August 31, 2008

08/01/08	M.C. Durst	Review of revised spreadsheets, conversation with A. Keshk, N. Grant regarding same.	0.60
08/04/08	A.E. Moran	Review affidavit and exhibits.	0.70

08/04/08	A.E. Moran	Work on bills for April through June 2008.	1.80
08/04/08	M.C. Durst	Preparation for August 5 conference call.	0.60
08/05/08	A.E. Moran	Work on April through June bills.	0.70
08/05/08	M.C. Durst	Conference call regarding appraisals.	1.00
08/05/08	M.C. Durst	Preparation of e-mail for German counsel.	0.30
08/05/08	M.J. Silverman	Review materials from client.	1.40
08/07/08	M.D. Lerner	Review Kovel letter.	0.30
08/08/08	M.C. Durst	Conference call with German counsel.	0.90
08/08/08	M.C. Durst	Preparation for conference call with German counsel.	0.30
08/08/08	P.R. West	Telephone call with group regarding valuation of IP.	1.00
08/12/08	A.E. Moran	Work on March-June bills.	1.40
08/13/08	M.C. Durst	Review of memorandum from German counsel.	0.40
08/13/08	M.C. Durst	Conference call with German counsel.	1.00
08/13/08	P.R. West	Telephone call with Mr. Bogenschutz, Ms. Poole, Mr. Durst, Deloitte, others regarding German reactions to valuation analysis.	1.00
08/14/08	A.E. Moran	Work on bills/expenses for April - June.	1.50
08/21/08	M.C. Durst	Preparation for call with German counsel.	0.50
08/21/08	M.J. Silverman	Legislative -- schedule meetings with Hill.	0.50
08/21/08	M.J. Silverman	Review materials re claims from card.	1.00
08/22/08	M.C. Durst	Conference call with German counsel.	0.40
08/22/08	P.R. West	Telephone call with Mr. Bogenschuetz, Deloitte, Mr. Durst, Grace regarding German analysis of IP pricing.	0.50
08/23/08	A.E. Moran	Work on bills for April - June.	1.00
08/27/08	M.C. Durst	Conference call regarding projections.	0.50
08/28/08	M.C. Durst	Conference call regarding sales projections.	0.70
08/28/08	M.C. Durst	Preparation for conference call regarding sales projections.	0.40
08/29/08	M.C. Durst	Conference call with German counsel.	1.00
08/29/08	P.R. West	Telephone call with group regarding valuation of IP.	1.00

Name	Hours	Rate	Value
M.J. Silverman	2.90	895.00	2,595.50
P.R. West	3.50	875.00	3,062.50
M.C. Durst	8.60	865.00	7,439.00
M.D. Lerner	0.30	700.00	210.00

Name	Hours	Rate	Value
A.E. Moran	7.10	570.00	4,047.00
Total	22.40		17,354.00

Total Fees	\$17,354.00
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## Disbursements:

	Color Copies	23.10
	Duplicating	10.40
	Duplicating Supplies	1.75
	Facsimile	2.00
	Long Distance Telephone	27.37
08/08/08	Air Fare - MICHAEL DURST- Travel to Boca Raton, FL on 07/02/08 re W. R. Grace & Co. Meeting	654.75
08/08/08	Parking - MICHAEL DURST- Travel to Boca Raton, FL on 07/02/08 re W. R. Grace & Co. Meeting	20.00
08/18/08	Guest Services Meals ORDER 1582, LERNER, MATTHEW FOR MEETING	162.53
08/25/08	Long Distance Telephone - MICHAEL DURST AT&T Telephone charges from 7/23 -25/08	65.49

Total Disbursements	<u>\$967.39</u>
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